

# Exhibit B

EXHIBIT TO AMENDED & RESTATED  
STATEMENT OF FINANCIAL AFFAIRS:  
QUESTIONS #23 AND #27; and  
SCHEDULE B #19

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All information based upon best recollection and review of available records and documentation					Entity Name: Direct & Indirect David Wagner Ownership	Bank Accounts	Account balances as of 1/17/18	Other Assets	Asset values as of 1/17/18	Comments
<b>Directly Owned:</b>					Downing Partners, LLC ("DP LLC") (David Wagner ownership 100%)	Silicon Valley	\$0.00	Unpaid management compensation	\$11,311,236.00	Wagner's privately-owned consulting and management company; 100% owned by Wagner; unpaid compensation from 3 companies (Downing Investment Partners, 3d, Surgical Safety); Management Services Agreements approved by minority shareholders and board of directors for all companies
David W. Wagner Revocable Trust w/ d (d December 17, 2004) (Carol Wagner beneficiary 100%)					UBS	UBS	\$11.00	All David Wagner assets upon his domicile	n/a	Revocable Trust established approximately 13 years prior to filing Date to hold assets of David Wagner, upon his passing, for the benefit of his spouse
Wagner Family Real Estate Partners, LP ("WFREP") (David Wagner ownership 100%)					Citizens	Citizens	\$0.00	(1) 100% ownership Hanover Square Management and its 15% ownership HSCP and its 80% ownership DILP and 95% ownership CFT	(1) \$1.6 million from 100% ownership Hanover Square Management and its 15% ownership HSCP and its 80% ownership DILP and 95% ownership CFT	Family private investment partnership; 100% owned by Wagner & immediate family
Hanover Square Capital Partners, LP ("HSCP") (David Wagner ownership 25%)					UBS	Citizens	\$0.00	(1) 80% ownership Downing Investment Partners and its 15% ownership in Medrobotics; and (2) 95% ownership ChirHow Technologies and its 61% ownership 3d Systems	(1) \$5.6 million from 80% ownership Downing Investment Partners based upon its 15% ownership in Medrobotics valued at minimum of \$7 million; and (2) \$46 million from 95% ownership CFT and CFT's 61% ownership 3d Systems with valuation in June 2017 of \$80 million	Family private investment partnership; 100% owned by Wagner & immediate family; major assets seized and sold off at discounted valuations in questionable legal proceedings
<b>Indirectly Owned:</b>					UBS	UBS	\$0.00	Unpaid management compensation	\$1,593,509.00	Wagner family privately-owned consulting and management company; 100% owned by Wagner family; unpaid compensation from 3 companies (Downing Investment Partners, 3d, Surgical Safety); Management Services Agreements approved by minority shareholders and board of directors for all companies
Hanover Square Management, LLC ("HSM") ownership 100%; David Wagner ownership WFREP 100%					Citizens	Citizens	\$0.00	Unpaid management compensation	\$1,593,509.00	Wagner family privately-owned consulting and management company; 100% owned by Wagner family; unpaid compensation from 3 companies (Downing Investment Partners, 3d, Surgical Safety); Management Services Agreements approved by minority shareholders and board of directors for all companies
Downing Investment Partners, LP ("DILP") ownership 80%; David Wagner ownership HSCP 25%					UBS	Citizens	\$0.25	(1) 15% ownership in Medrobotics; (2) 7% ownership in 3d Systems; and (3) Notes payable from phase2 micro	(1) 15% ownership in Medrobotics; (2) minimum value \$7 million; (3) 7% ownership in 3d Systems with valuation in June 2017 of \$80 million; and (3) Notes payable from phase2 micro for \$100,000 and \$300,000	Investment partnership; 80% owned by Wagner family private investment partnership; major assets seized and sold off at discounted valuations in questionable legal proceedings. \$15,000 of the \$100,000 Note payable by phase2 micro was recovered in March 2018, post-filing, and notice of phase2 micro insolvency was subsequently received in July 2018.
Cardiorobotics, Inc. (Notes name changed to Medrobotics, Inc. years ago) owns 15%; HSCP owns 80% DILP; David Wagner ownership HSCP 25%					Silicon Valley	UBS	\$0.00	n/a	n/a	Surgical robotics company; small % owned by Downing Investment Partners; \$7 million minimum valuation based upon outside expert valuation of Medrobotics Q1 2017; DE lawsuit seizure and sale of ownership constitutes fraudulent conveyance within 1 year of DILP Chapter 7
3d Systems, LLC ("3d") (100% Downing Health Technologies, LLC) and (100% CFT) DILP owns 78%; HSCP owns 80% DILP; David Wagner owns 25% HSCP owns 61%; HSCP owns 25% CFT; David Wagner owns 25% HSCP					Silicon Valley	Citizens	n/a	n/a	\$80 million June 2017 (w/ subsidiary SSS)	Surgical voice-command company; assets seized and sold off at deep discounted value by order of NY SD before underlying case could be litigated
Surgical Safety Solutions, LLC ("SSS") (3d owns 75%; DILP owns 78% 3d; HSCP owns 80% DILP; David Wagner owns 25% HSCP & 3d owns 81%; CFT owns 61% 3d; HSCP owns 25% CFT; David Wagner owns 25% HSCP)					Citizens	UBS	\$0.00	n/a	\$80 million June 2017 (w/ parent 3d)	Surgical voice-command company; assets seized and sold off at deep discounted value by order of NY SD before underlying case could be litigated
Telephase Holdings, LLC ("Telephase") owns 75%; HSCP owns 80% DILP; David Wagner owns 25% HSCP					Citizens	Citizens	\$0.00	n/a	n/a	Defunct holding company
Telecardia, Inc. ("Telecardia") (Telephase owns 80% DILP owns 75% Telephase; HSCP owns 80% DILP; David Wagner owns 25% HSCP)					Citizens	Citizens	\$0.00	n/a	n/a	Defunct technology company (microchips for medical use)
Phase 2 Micro Technologies, LLC ("Phase2") owns 75%; HSCP owns 80% DILP; David Wagner owns 25% HSCP					n/a	n/a	n/a	n/a	n/a	Defunct technology company (microchips for industrial use)

CliniFlow Technologies, LLC ("CFT") ownership ~55%; David Wagner ownership HSCP ~25%	Citizens	\$0.00	n/a	n/a	Holding company; ~95% owned by Wagner family private investment partnership
3dI International, LLC (3d Int'l) owns ~100%; DLP owns ~78%; HSCP owns ~80%; DLP; David Wagner owns ~25%; HSCP; S. ESI owns ~100%; CFT owns ~51%; Sd; HSCP owns ~95% CFT; David Wagner owns ~25% HSCP	UBS Citizens	\$0.00 \$0.00	n/a	n/a	Surgical voice-command company; defunct subsidiary of 3d Systems, LLC
Downing MedVentures, LLC ("MedVentures") ownership 100%; David Wagner ownership DP, LLC 100%	Citizens	\$0.00	n/a	n/a	Defunct family-owned company
IVC, LLC ("IVC") owns ~75% DLP; David Wagner owns ~25% HSCP	Citizens	\$0.93	n/a	n/a	Defunct speech recognition company formed by Downing Investment Partners, LP
Downing Acquisition Partners, LLC ("DAP") [DP, LLC ownership 100%; David Wagner ownership DP, LLC 100%]	Citizens	\$0.00	n/a	n/a	Defunct family-owned company
No Direct or Indirect Ownership:					
Wagner Family Irrevocable Education Trust	Citizens	-\$317,42	n/a	unknown	Education trust for Wagner children established 2004
Wagner Family 2011 Charitable Remainder Unit Trust	None	n/a	85,000 shares in Telecardia	n/a	Holds small number of shares in defunct technology company [intercloud]; never had bank account
Wagner Family 2012 Charitable Remainder Unit Trust	None	n/a	28,000 shares in Telecardia	n/a	Holds small number of shares in defunct technology company [intercloud]; never had bank account